

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE M. VENKATESWARA REDDY

WRIT PETITION No.9017, 9040, 9087, 9215, 9218 and 9219 of 2006

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Date: 28.04.2006

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Between:

M/s. Sri Jayalakshmi Oil Mill,
Near Railway Gate, Tadipatri,
Anantapur District, rep., by its
Partner, Sri A. Meenakshi Naidu.

... Petitioner

(in WP.No.9017 of 2006).

M/s. Sri Raghavendra Oil Mills,
R.F. Road, Tadipatri,
Anantapur District, rep., by its Proprietor,
Sri A. Venkata Naidu.

... Petitioner

(in WP.No.9040 of 2006).

M/s. Sri Parameswara Oil Mill,
Nandyal Road, Tadipatri,
Anantapur District, rep., by its Partner
Sri V.P. Madduleti.

... Petitioner

(in WP.No.9087 of 2006).

M/s. Sri Sainath Oil Mill,
Tadipatri, Anantapur District,
rep., by its Proprietor
Sri Challa Reddy Rangaiah.

... Petitioner

(in WP.No.9215 of 2006).

M/s. Sri Venkateswara Oil Mill,
Main Bazar, Tadipatri,
Anantapur District, rep., by its Partner
Sri A. Ramanjaneyulu.

... Petitioner

(in WP.No.9218 of 2006).

M/s. Sri Parameswara Oil Mill,
Nandyal Road, Tadipatri,
Anantapur District, rep., by its Partner
Sri V.P. Madduleti.

... Petitioner

(in WP.No.9087 of 2006).

AND

Commercial Tax Officer,
Tadipatri and others.

... RESPONDENTS.

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE M. VENKATESWARA REDDY

WRIT PETITION No.9017, 9040, 9087, 9215, 9218 and 9219 of 2006

COMMON ORDER:- (PER THE HONOURABLE JC,J)

The issue involved in these writ petitions is identical to the issue involved in WP.No.8523 of 2006. With regard to the legality of levy of penalty after a long lapse of time i.e, from the date of the order of assessment to the date of order imposing the penalty, a Full Bench of this Court held that the levy of penalty need not go simultaneously with the order of assessment and that there must be legal proximity between the two orders.

Aggrieved by the order of imposition of penalty, the petitioners appear to be carried the matter in appeals and the same are pending.

Heard the learned counsel for the petitioners and the learned Government Pleader.

In all these cases, there is a considerable time gap of approximately three years three months between the date of the assessment order and the date of imposition of penalty, which in our view, can never be said to be a reasonable time lapse in making the orders of assessment and penalty proximate.

In the circumstances, all these writ petitions are disposed of at the admission stage directing the appellate authority to dispose of the appeals on merit. However, the recovery of penalty shall remain stayed until an appropriate decision is taken by the appellate authority in the appeals. No order as to costs.

J.CHELAMESWAR, J

M. VENKATESWARA REDDY, J

Date: 28.04.2006

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